

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA)	Criminal No. 23-CR-300_____ -MGM
)	
v.)	Violations:
)	
COLEEN GRUSKA,)	<u>Counts One through Four:</u>
)	Filing a False Tax Return
Defendant)	(26 U.S.C. § 7206(1))
)	

INFORMATION

At all times relevant to this Information:

General Allegations

1. Defendant COLEEN GRUSKA (“GRUSKA”) was an individual who resided in Feeding Hills, Massachusetts.
2. From 2006 until about 2008, GRUSKA worked as a seasonal client service coordinator for H&R Block, a tax preparation service. In the course of her employment, GRUSKA received training in tax preparation.
3. In 2007, GRUSKA registered with the United States Internal Revenue Service e-services and received a Preparer Tax Identification Number.
4. Beginning in 2011 and continuing through 2020, GRUSKA operated a small-scale tax preparation business mainly serving family members and close friends in the Agawam, Massachusetts area. During that time, GRUSKA prepared a total of 106 tax returns for approximately 33 different clients. In addition to her clients, GRUSKA also prepared and filed tax returns for herself.

The False Tax Returns

5. Of the 106 tax returns GRUSKA prepared and filed, 34 of the returns reflected a pattern of fabricated or overstated Schedule C losses which resulted in a substantially reduced tax

liability for each taxpayer. GRUSKA included the Schedule C losses without the taxpayers' knowledge.

6. On each of the 34 false tax returns, GRUSKA certified there was written documentation in support of the reported Schedule C losses, which GRUSKA knew to be false.

7. As a result of GRUSKA's conduct, the United States Government suffered a total tax loss of \$261,102.

COUNT ONE
Filing a False Tax Return
(26 U.S.C. § 7206(1))

The United States Attorney charges:

8. The United States Attorney re-alleges and incorporates by reference paragraphs 1-7 of this Information.

9. On or about January 30, 2018, in the District of Massachusetts, and elsewhere, the defendant,

COLEEN GRUSKA,

did willfully make and subscribe a U.S. Individual Income Tax Return Form 1040, for the tax year 2017, which was verified by a written declaration that it was made under the penalties of perjury, and which was filed with the Director, Internal Revenue Service, and which return the defendant did not believe to be true and correct as to every material matter in that the defendant reported in Line 12 of Form 1040, and Line 31 of the Schedule C Forms, that her business losses were \$71,839, when the defendant then and there knew that her business losses for tax year 2017 were in fact substantially less.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT TWO
Filing a False Tax Return
(26 U.S.C. § 7206(1))

The United States Attorney further charges:

10. The United States Attorney re-alleges and incorporates by reference paragraphs 1-7 of this Information.

11. On or about January 31, 2019, in the District of Massachusetts, and elsewhere, the defendant,

COLEEN GRUSKA,

did willfully make and subscribe a U.S. Individual Income Tax Return Form 1040, for the tax year 2018, which was verified by a written declaration that it was made under the penalties of perjury, and which was filed with the Director, Internal Revenue Service, and which return the defendant did not believe to be true and correct as to every material matter in that the defendant reported in Schedule 1, Line 22 of Form 1040, and Line 31 of the Schedule C Forms, that her business losses were \$78,225, when the defendant then and there knew that her business losses for tax year 2018 were in fact substantially less.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT THREE
Filing a False Tax Return
(26 U.S.C. § 7206(1))

The United States Attorney further charges:

12. The United States Attorney re-alleges and incorporates by reference paragraphs 1-7 of this Information.

13. On or about January 30, 2020, in the District of Massachusetts, and elsewhere, the defendant,

COLEEN GRUSKA,

did willfully make and subscribe a U.S. Individual Income Tax Return Form 1040, for the tax year 2019, which was verified by a written declaration that it was made under the penalties of perjury, and which was filed with the Director, Internal Revenue Service, and which return the defendant did not believe to be true and correct as to every material matter in that the defendant reported in Line 7a of Form 1040, and Line 31 of the Schedule C Forms, that her business losses were \$62,318, when the defendant then and there knew that her business losses for tax year 2019 were in fact substantially less.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT FOUR
Filing a False Tax Return
(26 U.S.C. § 7206(1))

The United States Attorney further charges:

14. The United States Attorney re-alleges and incorporates by reference paragraphs 1-7 of this Information.

15. On or about February 11, 2021, in the District of Massachusetts, and elsewhere, the defendant,

COLEEN GRUSKA,

did willfully make and subscribe a U.S. Individual Income Tax Return Form 1040, for the tax year 2020, which was verified by a written declaration that it was made under the penalties of perjury, and which was filed with the Director, Internal Revenue Service, and which return the defendant did not believe to be true and correct as to every material matter in that the defendant reported in Schedule 1, Line 3 of Form 1040, and Line 31 of the Schedule C Forms, that her business losses were \$70,099, when the defendant then and there knew that her business losses for tax year 2020 were in fact substantially less.

All in violation of Title 26, United States Code, Section 7206(1).

Respectfully submitted,

JOSHUA S. LEVY
Acting United States Attorney

By: MICHAEL MAZUR Digitally signed by MICHAEL MAZUR
Date: 2023.11.01 09:13:51 -04'00'
MICHAEL MAZUR
Assistant U.S. Attorney

Date: